

Taxable Communications Services

Communications services subject to the communications sales tax include, but are not limited to:

- Landline, wireless, and satellite telephone services (including, but not limited to local, intrastate, interstate and international service) including Voice Over Internet Protocol;
- Teleconferencing services;
- Private communications services;
- “Push to talk” services;
- Pager and beeper services;
- Automated or partially automated answering services;
- Facsimile services;
- 800 number services;
- Telegraph, telegram, telex and teletypewriter services;
- Cable television (including but not limited to basic, extended, premium, pay-per-view, video on demand, digital, high definition, video recorder, music services and fees for additional outlets); and
- Satellite television and satellite radio.

Taxable communications services also include, but are not limited to charges for:

- Connection, reconnection, termination, movement, or change of communications services, including Internet services;
- Detailed billing;
- Sale of directory listings in connection with a communications service;
- Central office and custom calling features (including but not limited to call waiting, call forwarding, caller identification, distinct ringing, speed dialing, voice activated dialing, and three-way calling);
- Voice mail, text messaging, picture messaging and other messaging services;
- Directory assistance;
- Access (excluding Internet access service charges) and line charges;
- Early termination fees;
- Fees for changing long distance providers;
- Universal service charges;
- Regulatory, administrative and other cost recovery charges; and
- Local number portability charges.